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6 ATTORNEYS FOR WASHOE COUNTY

7 UNITED STATES DISTRICT COURT
8 DISTRICT OF NEVADA

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10 UNITED STATES OF AMERICA,

11 Plaintiff,

Case No. 3:19-CV-00519-MMD-CLB

12 vs.

13 DAVID G. MEANY; JENICE A. MEANY;
14 PNC BANK, N.A.; AND, WASHOE
COUNTY, NEVADA,

**STIPULATION AND PROPOSED
ORDER**

15 Defendants. /

16 Come now the United States of America ("United States") and Washoe County, through
17 their respective undersigned counsel of record, and hereby stipulate and agree as follows:

18 1. On August 20, 2019, the United States filed its Complaint in this matter seeking to
19 reduce to judgment federal tax assessments against Defendants David G. Meany and Jenice A.
20 Meany, and to foreclose its federal tax liens against real property located at 1740 McNevin
21 Court, Reno, Nevada 89509.

22 2. The real property that is the subject of this foreclosure action (hereinafter referred to
23 as "the Property") is single story, single family home located at 1740 McNevin Court, Reno,
24 Nevada 89509, Parcel No. 018-101-06, and is legally described as follows:

25 Lot 6 of Spring Meadows Subdivision, according to the map thereof, filed in the office
26 of the County Recorder, Washoe County, State of Nevada on October 22, 1975. Tract
Map No. 1544.

1 3. As of the date of the filing of this action, there are no delinquent property taxes on
2 the Property.

3 4. However, there is a property tax lien on the property for the current tax year (2019
4 2020) pursuant to NRS 361.450, which is a perpetual lien against the property assessed until
5 the tax and any penalty charges and interest which may accrue thereon are paid. The annual
6 lien for property taxes attaches on July 1 of the year for which the taxes are levied. NRS
7 361.450(2).

8 5. NRS 361.450(1) provides that “Notwithstanding the provisions of any other specific
9 statute, such a lien and a lien for unpaid assessments imposed pursuant to chapter 271 of NRS is
10 superior to all other liens, claims, encumbrances and titles on the property, including, without
11 limitation, interests secured pursuant to the provisions of chapter 104 of NRS, whether or not
12 the lien was filed or perfected first in time.”

13 6. Washoe County’s interest in the Property, by virtue of its lien for property taxes, is
14 senior to, and has priority over, the interests of the United States. Therefore, and by virtue of 26
15 U.S.C. § 6323(b)(6)(A), Washoe County is entitled to priority over the federal tax liens at issue
16 in this lawsuit.

17 Wherefore, the United States and Washoe County, by and through undersigned counsel,
18 agree to entry of an order as follows:

19 7. In the event the Court permits the sale of the Property, it will be sold free and clear
20 of all liens of record. The Order of Judicial Sale shall provide that the proceeds shall be
21 distributed first to the United States only to the extent of its costs and expenses of the sale and
22 second to Washoe County for the pro rata portion of the property taxes of the year calculated to
23 the date of the sale of the Property, including principal, penalties, and interest to the date of
24 distribution, in an amount according to proof at that time. The remaining proceeds shall be
25 distributed to any other defendants with liens on the property pursuant to their respective
26 priorities.

1 8. Washoe County is enjoined from selling or otherwise disposing of the Property in
2 order to collect delinquent property taxes, either now existing or those which may become
3 delinquent during the pendency of this action, from the date this Order is entered until either (1)
4 the sale of the Property is confirmed by the Court in this action, or, (2) the Court determines in
5 this action that the United States is not entitled to foreclose its federal tax liens on the Property.

6 9. The parties submitting this stipulation agree to bear their own fees and costs.

7 10. Washoe County was named as a defendant under 26 U.S.C. §7403(b). The United
8 States claims no monetary relief against it, and there are no claims between it and the other
9 defendants. Unless otherwise ordered by the Court, Washoe County is excused from further
10 participation in this case. It agrees to be bound by the judgment in this case, which shall
11 incorporate the terms of this stipulation.

12 The parties so agree and request an order confirming the foregoing.

13 Dated this 18th day of November, 2019.

14 CHRISTOPHER J. HICKS
15 District Attorney

16 By /s/ Herbert B. Kaplan
17 HERBERT B. KAPLAN
18 Washoe County Deputy District Attorney

19 ATTORNEYS FOR WASHOE COUNTY

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Dated this 18th day of November, 2019.

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By /s/ Alexander E. Stevko
ALEXANDER E. STEVKO
Trial Attorney, Tax Division
U.S. Department of Justice
NICHOLAS A. TRUTANICH
U.S. Attorney
District of Nevada

ATTORNEYS FOR THE UNITED STATES
OF AMERICA

IT IS SO ORDERED.

DATED this 18th day of November, 2019.



MIRANDA M. DU,
United States District Court Judge